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purpose of restraining public debt within reasonable limits. The study is a valuable one. It is to be hoped that at some date in the near future the author will be able to present a larger number of constructive suggestions, especially as to control over state debts.

SMITH, HARRY EDWIN. *The United States Federal Internal Tax History from 1861-1871*. Pp. xix, 357. Price, \$1.50. Boston: Houghton, Mifflin Company, 1914.

This volume was awarded the Hart, Schaffner and Marx prize in Class A for the year 1912. After an introductory chapter discussing the conditions prior to 1861 and the causes of the fiscal policies during the period just prior to the Civil War, the author treats his subject by devoting chapters to each of the different kinds of taxes. The last two chapters are more general, treating the influence of internal taxes on the important duties and the administration of the tax system during the period under discussion. An appendix contains a number of tables and a bibliography.

The book contains a large amount of detail; the various measures proposed in Congress being analyzed, their provisions presented and their progress traced. This plan is extended even to many measures which finally failed of passage and in some instances to bills which do not seem to the reviewer important enough for such extended treatment. The treatment is thorough and painstaking, but the reader must follow the subject matter very carefully to grasp the thread of the discussion amid the mass of detail. This failure to interpret the material presented is illustrated by the criticisms at the close of the second chapter dealing with the direct tax. In view of the preceding description, the criticism seems very brief and very mild.

Criticisms are, however, ungracious when the volume is such a valuable addition to the literature of our financial history. The very detail is important and beyond the general suggestions just made regarding method of treatment there is but little adverse comment that can be offered. Emphasis should be placed on the very valuable collection of tables in the appendix and on the admirable index.

SOCIOLOGY AND SOCIAL PROBLEMS

BOWEN, LOUISE DE KOVEN. *Safeguards for City Youth at Work and at Play*. Pp. xv, 241. Price, \$1.50. New York: The Macmillan Company, 1914.

For many years the author of this book has been devoting much of her time and resources to activities in aid of Chicago children. Gradually the realization dawned upon her that it was not enough to maintain the juvenile court with its probation system and permit causes of distress to work unchecked year after year. With others, therefore, Mrs. Bowen organized the Juvenile Protective Association.

The chapters in this volume, therefore, really cover a description of the conditions which have been brought to her attention, together with an account of the methods adopted to try to meet the situation. We thus have chapters dealing